

WISCONSIN PUBLIC SERVICE  
**PRIVATE UTILITY  
ANNUAL REPORT**

OF

**NAME** Pioneer Power & Light Company

**PRINCIPAL OFFICE** 104 North Main Street - P.O. Box 309 - Westfield, WI 53964

**FOR THE YEAR ENDED** December 31, 2004

**ELECTRIC, WATER, OR GAS UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**

P. O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Section 196.07, Wis. Stats. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Section 196.66, Wis. Stats. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## General Rules For Reporting

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. The original copy filed with the Commission must be typed with a black ribbon on the original forms supplied by the Commission unless other forms have been preapproved.
3. Numeric items may contain digits (0-9), a decimal point, and a minus sign "-". Parentheses may also be used to indicate negative values.
4. The annual report should be complete in itself in all particulars. Reference to returns of former years or to other reports should not be made to take the place of required entries except as otherwise specifically authorized.
5. Where information called for herein is not given, state fully the reason for its omission. If the answer to any query is "none" or if any of the schedules are not applicable to the reporting utility, the word "none" should be filled in the space provided for answer or the words "not applicable" should be written across space on the schedules for amounts.
6. If more than one page is required to complete a schedule, type "1" after "Copy" on the top of the first page. Type consecutive numbers, beginning with "2", after "Copy" on the following identical pages.
7. Do not modify account titles. If it is necessary or desirable, insert additional statements for the purpose of further explanation of schedules. Each insert sheet should bear the title of the schedule to which it pertains.
8. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data were used.
9. Where part or all of the report is prepared by other than utility personnel, a disclosure should be included in the notes to the income statement or the balance sheet which describes the nature and extent of work performed.
10. The four digit ID number at the top of the page must be typed along with the year of the report and the copy number. Contact the Commission, if you don't know your ID number.

**SIGNATURE PAGE**

I James A. Dahlke of  
(Person responsible for accounts)  
Pioneer Power & Light Company, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

James A. Dahlke  
(Signature of person responsible for accounts)

March 31, 2005  
(Date)

Corporate Secretary/Treasurer  
(Title)

TABLE OF CONTENTS

	Page		Page
Signature Page _____	I	<b>ELECTRIC SECTION (CONT.)</b>	
Table of contents _____	III	Street Lighting Data _____	E-16
Identification And Ownership _____	IV	Power Cost Adjustment Clause _____	E-17
Common Stockholders _____	V	Power Cost Adjustment Clause Factor _____	E-17
<b>FINANCIAL SECTION</b>		Demand Charge _____	E-17
Income And Retained Earnings Statement _____	F-1	Substation Equipment _____	E-18
Notes to Income Statement _____	F-2	Transmission & Distribution Lines _____	E-19
Income From Merch., Jobbing & Contracts _____	F-2	Distribution Meters & Line Transformers _____	E-19
Other Income _____	F-3		
Miscellaneous Income Deductions _____	F-3	<b>GAS OPERATING SECTION</b>	
Balance Sheet _____	F-4	Gas Operating Revenues & Expenses _____	G-1
Return On Common Equity Computation _____	F-6	Taxes Other Than Income Taxes (Acct. 408.1) _____	G-1
Return On Rate Base Computation _____	F-7	Income Taxes (Acct. 409.1) _____	G-2
Revenues Subject To Remainder Assessment _____	F-7	Other Operating Revenues _____	G-2
Net Utility Plant _____	F-8	Injuries & Damages Insurance _____	G-2
Accum. Prov. For Deprec. & Amort. _____	F-8	Operation & Maintenance Expenses _____	G-3
Other Investments & Special Funds _____	F-9	Gas Utility Plant In Service _____	G-4
Notes & Accounts Receivable _____	F-9	Summary Of Gas Account _____	G-6
Accum. Prov. For Uncollectable Accts. _____	F-10	System Load Statistics _____	G-6
Materials & Supplies _____	F-10	Manufactured Gas Production Equipment _____	G-8
Prepayments _____	F-10	Gas Production Statistics _____	G-8
Net Nonutility Property _____	F-11	Gas Holders _____	G-8
Unamort. Debt Disc. & Premium On Debt _____	F-11	Purchased Gas _____	G-9
Miscellaneous Deferred Debits _____	F-11	Transmission & Distribution Mains _____	G-10
Capital Stock (Accts. 201 & 204) _____	F-12	Names of Cities, Villages, & Towns _____	G-10
Retained Earnings (Accts. 215 & 216) _____	F-12	Gas Services _____	G-11
Long Term Debt (Accts. 221, 223 & 224) _____	F-12	Gas Meters _____	G-11
Notes & Accounts Payable _____	F-13		
Taxes Accrued (Acct. 236) _____	F-13	<b>WATER OPERATING SECTION</b>	
Interest Accrued (Acct. 237) _____	F-14	Water Operating Revenues & Expenses _____	W-1
Accum. Deferred Investment Tax Credits _____	F-14	Sales For Resale _____	W-1
Contribution In Aid Of Construction _____	F-15	Other Operating Revenues _____	W-2
Salaries & Wages _____	F-15	Taxes Other Than Income Taxes _____	W-2
Distribution Of Total Payroll _____	F-15	Income Taxes (Acct. 409.1) _____	W-2
Important Changes During The Year _____	F-16	Operation & Maintenance Expenses _____	W-3
		Notes To Operating Revenues & Expenses _____	W-4
<b>ELECTRIC OPERATING SECTION</b>		Power, Pumping & Purchased Water Stats. _____	W-5
Electric Operating Revenues & Expenses _____	E-1	Water Utility Plant _____	W-6
Operation & Maintenance Expenses _____	E-2	Power & Pumping Equipment _____	W-9
Other Operating Revenues _____	E-3	Reservoirs, Standpipes & Treatment Plant _____	W-10
Taxes Other Than Income Taxes _____	E-3	Sources Of Water Supply - Surface Waters _____	W-11
Income Taxes (Acct. 409.1) _____	E-3	Sources Of Water Supply - Ground Waters _____	W-11
Electric Utility Plant In Service _____	E-4	Water Mains _____	W-12
Monthly Peaks & Output _____	E-8	Notes To Main Extensions _____	W-12
Electric Energy Account _____	E-9	Services _____	W-13
Sales Of Electricity _____	E-10	Private Fire Protection Connections _____	W-13
Purchased Power Statistics _____	E-11	Meters _____	W-14
Production Statistics _____	E-12	Classification Of All Meters By Customers _____	W-14
Steam Production Plants _____	E-14	Hydrants _____	W-15
Internal Combustion Generation Plants _____	E-14	No. Of Utility-Owned Remote Meter Reg. _____	W-15
Hydraulic Generating Plants _____	E-14		

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
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## INCOME AND RETAINED EARNINGS STATEMENT

Particulars (a)	Page (b)	This Year (c)	Last Year (d)
<b>UTILITY OPERATING INCOME</b>			
Operating revenues (400)		1,941,673.94	1,966,039.01
Operating Expenses:			
Operation expense (401)		1,610,592.66	1,558,433.92
Maintenance expense (402)		232,280.64	246,189.81
Depreciation expense (403)		96,868.72	93,040.22
Amortization expense (404-406)			
Amortization of property losses (407)			
Taxes other than income taxes (408.1)		41,372.36	47,661.37
Income taxes (409.1)		(8,597.00)	5,997.00
Invest. tax cr., defer. to future periods (412.1)			
Invest. tax cr., restored to oper. income (412.2)		(1,519.24)	(1,944.27)
Total operating expenses		1,970,998.14	1,949,378.05
Operating income		(29,324.20)	16,660.96
Income from utility plant leased to others (413)	F-3		
Gains (losses) from disposition of utility property (414)	F-3		
Total operating income		(29,324.20)	16,660.96
<b>OTHER INCOME AND DEDUCTIONS</b>			
Other Income:			
Inc. from merch., jobbing & contr. work (415-416)	F-2	3,963.05	3,681.73
Income from nonutility operations (417)	F-3		
Nonoperating rental income (418)	F-3		
Interest and dividend income (419)	F-3	1,113.85	1,137.21
Allowance for funds used during const. (420)			
Misc. nonoperating income (421)	F-3	1,867.40	728.50
Gains (losses) from disposition of property (422)	F-3		
Total other income		6,944.30	5,547.44
Other Income Deductions:			
Miscellaneous amortization (425)	F-3		
Miscellaneous income deductions (426)	F-3	100.00	320.00
Total other income deductions		100.00	320.00
Taxes Applicable to Other Income and Deductions:			
Taxes other than income taxes (408.2)			
Income taxes (409.2)			
Investment tax cr., nonutility oper., net (412.4)			
Total taxes on other income and deductions		0.00	0.00
Net other income and deductions		6,844.30	5,227.44
<b>INTEREST CHARGES</b>			
Interest on long-term debt (427)		3,907.41	4,721.61
Amort. of debt discount and expense (428)			
Amort. of premium on debt--Cr. (429)			
Interest on debt to assoc. companies. (430)			
Other interest expense (431)		1,517.80	1,967.80
Total interest charges		5,425.21	6,689.41
Income before extraordinary items		(27,905.11)	15,198.99
<b>EXTRAORDINARY ITEMS</b>			
Extraordinary income (433)			
Extraordinary deductions (434)			
Income taxes, extraordinary items (409.3)			
Total extraordinary items		0.00	0.00
Net Income		(27,905.11)	15,198.99





**OTHER INCOME**

Report hereunder income and expenses relating to accounts 413, 414, 417, 418, 419, 421, and 422 before taxes and total for each account.

Description of Income or Expense (a)	Amount (b)
Income from utility plant leased to others (413):	
Total (413)	None
Income from disposition of utility property (414):	
Total (414)	None
Income from nonutility operations (417):	
Total (417)	None
Nonoperating rental income (418):	
Total (418)	None
Interest and dividend income (419): M&I Marshall & Ilsley Bank	4.64
Patronage Dividends	530.52
Grand Marsh State Bank	523.73
1st National Bank of Berlin - Westfield Branch	54.96
Total (419)	1,113.85
Miscellaneous nonoperating income (421):	
Sale of Scrap Metal	1,639.60
Miscellaneous	227.80
Total (421)	1,867.40
Income from disposition of property (422):	
Total (422)	None

**MISCELLANEOUS INCOME DEDUCTIONS**

Report hereunder items included in accounts 425 and 426 and total for each account.

Description of Item (a)	Amount (b)
Miscellaneous amortization (425):	
Total	None
Miscellaneous income deductions (426):	
Donations	100.00
Total	100.00





## RETURN ON COMMON EQUITY COMPUTATION

Report data on a corporate basis; not a consolidated basis.

Description (a)	Thousands of Dollars	
	Common Equity (b)	Common Equity Plus ITC (c)
<b>Average Common Equity:</b>		
Common Stock Outstanding	11	11
Premium on Capital Stock	based monthly averages	
Capital Stock Expense	if available otherwise	
Retained Earnings	use average of beginning	
Deferred Investment Tax Credit	and end of year	1,480
Other (Specify)		5
Total Average Common Stock Equity (Sum of Lines 8 thru 14)	1,491	1,496
<b>Net Income:</b>		
Add:		
Net Income	(28)	(28)
Other (Specify):		
Less:		
Preferred Dividends		
Other (Specify):		
Adjusted net Income	(28)	(28)
Percent Return on Equity (line 28 Divided by Line 16 to Nearest Hundredth of a Percent.)	0.00%	0.00%

**RETURN ON RATE BASE COMPUTATION**

Report data on a corporate basis; not a consolidated basis.

Thousands of Dollars				
Average Rate Base (a)	Electric (b)	Gas (c)	Other (d)	Total (e)
Add Average:				
Utility Plant In Service	3,576			3,576
Allocation Of Common Plant				
Completed Const. not Classif.				
Nuclear Fuel				
Materials and Supplies	61			61
Other (Specify)				
Less Average:				
Reserve for Depreciation	2,053			2,053
Amortization Reserves				
Customer Advances For Const.				
Contribut. in Aid of Const.				
Other				
Average Net Rate Base	1,584			1,584
RETURN				
Total Operating Income	(29)			(29)
Less: (Specify)				
Adjusted Operating Income	(29)			(29)
Adjusted Operating Income As A Percent Of Average Net Rate Base (Rounded To Nearest Hundreth of a Percent)	0.00%			0.00%

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

Report data necessary to calculate revenue subject to Wisconsin remainder assessment. For purposes of this schedule "out-of-state" and "in-state" refer to the geographic state of Wisconsin

Description (a)	This year (b)
Operating revenues	1,941,673.94
Less: out-of-state operating revenues	
Less: in-state interdepartmental sales	
Less: current year write-offs of uncollectible accounts - Wisconsin utility customers only	4,001.41
Plus: current year collection of Wisconsin utility customer accounts previously written off	585.71
Other	
Revenues subject to Wisconsin remainder assessment	1,938,258.24

## NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization by utility departments after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Other (c)	Total (d)
Plant accounts (101-109):			
Utility plant in service (101)		3,639,362.57	3,639,362.57
Construction work in progress (107)			
Other (specify)			
Total utility plant		3,639,362.57	3,639,362.57
Accumulated prov. for deprec. & amortization of utility plant (110)		2,115,739.73	2,115,739.73
Net utility plant		1,523,622.84	1,523,622.84

## ACCUM. PROV. FOR DEPREC. &amp; AMORTIZATION OF UTILITY PLANT

Particulars (a)	Water (b)	Other (c)	Total (d)
Balance first of year		1,989,637.15	1,989,637.15
Credits during year:			
Accruals charged depreciation account		111,320.94	111,320.94
Accruals charged other accounts (specify):			
Transportation Expenses		36,644.26	36,644.26
Salvage			
Other credits (specify):			
Total credits		147,965.20	147,965.20
Total		2,137,602.35	2,137,602.35
Debits during year:			
Book cost of plant retired		7,410.40	7,410.40
Cost of removal			
Other debits (specify):			
Amortization of Contributions in Aid of Construction		14,452.22	14,452.22
Total debits		21,862.62	21,862.62
Balance end of year		2,115,739.73	2,115,739.73

**OTHER INVESTMENTS AND SPECIAL FUNDS(Accts. 124 & 125)**

Report hereunder all investments carried in account 124. Other investments and in account 125. Special Funds, Show total by accounts.

Description of Security or Special Fund (a)	Face or par value (b)	Book cost end of year (c)
Other Investments (124):		
Common Stock - R.E.S.C.O.	5,000.00	5,000.00
<b>Total</b>	5,000.00	5,000.00
Special Funds (125):		
Grand Marsh State Bank - Certificate of Deposit	13,301.21	13,301.21
M&I Marshall & Ilsley Bank - Westfield Office Money Market	1,040.12	1,040.12
Grand Marsh State Bank - Money Market Fund	40,271.83	40,271.83
First National Bank - Westfield Branch - Money Market Fund	5,417.13	5,417.13
<b>Total</b>	60,030.29	60,030.29

**NOTES AND ACCOUNTS RECEIVABLE(Accts. 141-146)**

Report hereunder notes and accounts receivable included in accounts 141, 142, 143, 145, and 146

Particulars (a)	Accounts receivable (b)	Notes receivable (c)
Customer accounts receivable (142):		
Electric	136,484.89	
Water		
Gas		
Heating		
Merchandising, jobbing and contract work		
<b>Total customer accounts receivable</b>	136,484.89	
List below items included in accounts 141, 143, 145 and 146, showing total for each account.		
Notes receivable (141) (list):		
<b>Total</b>	None	
Other accounts receivable (143) (list):		
Pole Contact Rental	2,012.94	
Underground Electric Installations	3,686.20	
Service Charges	150.00	
<b>Total</b>	5,849.14	
Notes receivable from assoc. comp. (145) (list):		
<b>Total</b>	None	
Accts. receivable from assoc. comp. (146) (list):		
<b>Total</b>	None	









## CAPITAL STOCK (Accts. 201 and 204)

Particulars (a)	Common stock (201) (b)	Preferred stock (204) (c)
Par or stated value per share	100.00	
Total par value provided in articles of incorporation	30,000.00	
Total par value issued	11,200.00	
Dividends declared per share for year	10.00	

## RETAINED EARNINGS (Accts. 215-216)

Particulars (a)	Appropriated (215) (b)	Unappropriated (216) (c)
Balance first of year		1,496,111.65
Changes during year (explain):		
Net Loss for the Year		(27,905.11)
Dividends Paid on Common Stock		(3,360.00)
Balance end of year		1,464,846.54

## LONG-TERM DEBT (Accts. 221, 223 and 224)

Report hereunder information for each separate issue of debt and total for each account. Show principal amount to which each interest rate applies.

Description of obligation (a)	Nom. date of issue (b)	Date of maturity (c)	Interest		Prin. amount per bal. sheet (f)
			Rate (d)	Dates (e)	
Bonds (221):					
Total (221)					None
Advances from affiliates (223):					
Total (223)					None
Other long term debt (224):					
Note Payable -				8/21/02-	
Grand Marsh State Bank*	8/21/02	8/21/05*	6.5%	8/21/05	51,002.88
Total (224)					51,002.88

\*Pioneer Power & Light Company is billed monthly for interest only. Payments are made on principal as management determines feasible. Note is renewable.

**NOTES AND ACCOUNTS PAYABLE (Accts. 231, 233 and 234)**

Report details of Notes Payable (231) and of Notes and Accounts Payable to Associated Companies (233 and 234) as of end of year. Give description of notes including interest rates and dates of issue.

Description (a)	Amount (b)
Notes payable (231):	
See Attached Schedule - Interest - 9%	16,800.00
Total (231)	16,800.00
Notes payable to associated companies (233):	
Total (233)	None
Accounts payable to associated companies (234):	
Prepayment from Westfield Electric Company for Electric Power, Labor, Materials and Overhead	6,748.73
Total (234)	6,748.73

**TAXES ACCRUED (Acct. 236)**

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Total (e)
Balance first of year		(3,958.39)		(3,958.39)
Accruals charged during year:				
Gross Rev. License Fee		21,179.85		21,179.85
Local property tax				
State income tax		1,116.00		1,116.00
Federal income		2,387.00		2,387.00
W.P.S.C. remainder assessment		2,299.79		2,299.79
Social security taxes		22,275.92		22,275.92
Other (specify):				
Unemployment Taxes		712.43		712.43
Amount Charged to Construction		(5,095.63)		(5,095.63)
Total credits		44,875.36		44,875.36
Total		40,916.97		40,916.97
Taxes paid during year:				
Gross Rev. License Fee		21,179.85		21,179.85
Local property tax				
State income tax		4,868.00		4,868.00
Federal income tax		9,229.00		9,229.00
Social security taxes		22,285.58		22,285.58
W.P.S.C. remainder assessment		2,299.79		2,299.79
Other (specify):				
Unemployment Taxes		710.32		710.32
Amount Charged to Construction		(5,095.63)		(5,095.63)
Total debits		55,476.91		55,476.91
Balance end of year		(14,559.94)		(14,559.94)

## INTEREST ACCRUED (Acct. 237)

Report below interest accrued on each utility obligation and total by each class of obligation.

Description of Obligation (a)	Interest accrued bal. 1st of year (b)	Interest accrued during yr. (c)	Interest paid during yr. (d)	Interest accrued bal. end of yr. (e)
Bonds (list each issue):				
Total				None
Advances from assoc. companies:				
Total				None
Other long term debt:				
Total				None
Notes payable:				
Notes Payable to Shareholders	912.45	1,512.00	1,512.00	912.45
Customer Deposits	0.00	5.80	5.80	0.00
Total	912.45	1,517.80	1,517.80	912.45

## ACCUM. DEFERRED INVESTMENT TAX CREDITS (Acct. 255)

Description (a)	Bal. first of year (b)	Charges during yr. (c)	Credits during yr. (d)	Bal. end of year (e)
Electric	5,720.82	1,519.24	0.00	4,201.58
Gas				
Water				
Heating				
total utility	5,720.82	1,519.24	0.00	4,201.58
Non-utility	0.00	0.00	0.00	0.00
Total	5,720.82	1,519.24	0.00	4,201.58

PSC PIONEER NOTES

PIONEER POWER & LIGHT COMPANY  
ACCOUNT # 231 - NOTES PAYABLE

	Date of Issue	Interest Rate	Amount
Dennis Dahlke	3/12/04	9%	\$8,000.00
Dennis Dahlke	9/30/04	9%	100.00
Dennis Dahlke	12/31/04	9%	100.00
Dennis Dahlke	12/31/04	9%	1,100.00
Donn Dahlke Estate	8/12/04	9%	100.00
Donn Dahlke Estate	12/31/04	9%	300.00
James Dahlke	3/12/04	9%	4,000.00
Verna Gilmore	10/12/04	9%	2,000.00
Verna Gilmore	12/31/04	9%	1,100.00
Total			<u>\$16,800.00</u>

## CONTRIBUTIONS IN AID OF CONSTRUCTION (Acct. 271)

Class of utility service (a)	Balance first of year (b)	Credits during year (c)	Charges during year		Balance end of year (f)
			Acct. no. Credited (d)	Amount (e)	
Electric - Transmission					
- Distribution					
- Other					
Total	None				None
Gas					
Water					
Steam Heating					
Total	None				None

## SALARIES AND WAGES

Show total compensation paid each elected officer during the year, including bonuses and other allowances. Furnish particulars as to bonuses or allowances. Show final distribution of payroll including amounts from clearing accounts.

## OFFICERS' COMPENSATION

Name (a)	Official title (b)	Total comp. (c)
Dennis Dahlke	President	68,900.00
Verna Gilmore	Vice President	1,200.00
James A. Dahlke	Secretary/ Treasurer	18,700.00
Total		88,800.00

## DISTRIBUTION OF TOTAL PAYROLL

Accounts Charged (a)	Amount (b)
Water operating expenses	
Electric operating expenses	259,481.23
Gas operating expenses	
Heating operating expenses	
Merchandising & jobbing	3,755.42
Other nonutility expenses	
Utility plant accounts	49,048.36
Accum. prov. for depreciation of plant	
Total all other accounts	
Total payroll	312,285.01

### IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

- 1) Acquisitions, mergers, consolidation, or reorganization with other companies.
- 2) Details of new or significant changes in leasehold arrangements
- 3) Estimated changes in revenues due to rate changes.
- 4) Obligations incurred or assumed, excluding commercial paper.
- 5) Changes in articles of incorporation or amendments to charter.
- 6) Docketed proceedings with the Commission.
- 7) Any additional matters.

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## ELECTRIC OPERATING REVENUES AND EXPENSES (Class C&amp;D)

Particulars (a)	Page (b)	This Year (c)	Last Year (d)
<b>OPERATING REVENUES</b>			
<b>SALES OF ELECTRICITY</b>			
Residential sales (440)		55,412.82	58,073.20
Rural sales (441)		861,254.66	872,263.65
Commercial and industrial sales (442)		313,222.25	312,142.51
Public street and highway lighting (444)		27,444.00	27,084.08
Sales for resale (447)		615,388.61	649,052.53
Power Clause (449)		46,076.45	25,750.22
Total sales of electricity		1,918,798.79	1,944,366.19
<b>OTHER OPERATING REVENUES</b>			
Forfeited discounts (450)		4,372.99	3,852.32
Miscellaneous service revenues (451)	E-3	3,995.00	2,440.00
Sales of water and water power (453)	E-3		
Rent from electric property (454)	E-3	2,268.00	3,140.25
Interdepartmental rents (455)	E-3		
Other electric revenues (456)	E-3	12,239.16	12,240.25
Total other operating revenues		22,875.15	21,672.82
Total operating revenues		1,941,673.94	1,966,039.01
<b>OPERATING EXPENSES</b>			
Power production expenses (500-546)	E-2	1,320,281.77	1,270,140.74
Transmission expenses (550-553)	E-2		
Distribution expenses (560-576)	E-2	232,188.53	238,793.54
Customer accounts expenses (901-904)	E-2	127,617.32	125,526.59
Customer service and inf. expenses (907)	E-2		
Sales promotion expenses (910)	E-2		
Administrative and general expenses (920-935)	E-2	162,785.68	170,162.86
Total operation and maintenance expenses		1,842,873.30	1,804,623.73
Depreciation expense (403)		96,868.72	93,040.22
Amortization of limited-term utility plant (404)			
Amortization of other utility plant (405)			
Amort. of ut. plant acquisition adjustments (406)			
Amortization of property losses (407)			
Taxes other than income taxes (408.1)	E-3	41,372.36	47,661.37
Income taxes (409.1)	E-3	(8,597.00)	5,997.00
Inv. tax cr., deferred to future periods (412.1)			
Inv. tax cr., restored to operating income (412.2)		(1,519.24)	(1,944.27)
Total operating expenses		1,970,998.14	1,949,378.05
Net operating income		(29,324.20)	16,660.96

## NAMES OF CITIES, VILLAGES, AND TOWNS

NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH ELECTRICITY BY REPORTING UTILITY AT END OF YEAR  
Report in alphabetical order first, cities, and second, incorporated villages. Next, Report towns in alphabetical order under each county, also listed in alphabetical order. Show total for each group and for total company.

(CLASS C &amp; D)

Location (a)	Customers end of year (b)	Location (a)	Customers end of year (b)
Adams County (690)	16	Oxford	11
Jackson	8	Springfield	610
Lincoln	11	Westfield	443
New Chester	655	Waushara County (196)	
Marquette County (1,178)	91	Coloma	196
Newton	23	Total	2,064



## OPERATION AND MAINTENANCE EXPENSES (Class C and D)

Particulars (a)	Total (b)
<b>POWER PRODUCTION EXPENSES</b>	
Total Power Generation Expenses	
Purchased power (545)	1,320,281.77
Other expenses (546)	
Total other power supply expenses	1,320,281.77
<b>TRANSMISSION EXPENSES</b>	
Operation supervision and labor (550)	
Operation supplies and expenses (551)	
Rents (552)	
Maintenance of transmission plant (553)	
Total transmission expenses	0.00
<b>DISTRIBUTION EXPENSES</b>	
Operation supervision expenses (560)	
Line and station labor (561)	
Line and station supplies and expenses (562)	5,477.69
Street lighting and signal system expenses (565)	147.49
Meter expenses (566)	1,611.39
Customer installation expenses (567)	
Miscellaneous distribution expenses (569)	
Rents (570)	
Maintenance of structures and equipment (571)	
Maintenance of lines (572)	214,892.50
Maintenance of line transformers (573)	5,269.07
Maintenance of street lighting and signal systems (574)	1,944.19
Maintenance of meters (575)	31.68
Maintenance of miscellaneous distribution plant (576)	2,814.52
Total distribution expenses	232,188.53
<b>CUSTOMER ACCOUNTS EXPENSES</b>	
Meter reading labor (901)	48,880.09
Accounting and collecting labor (902)	66,890.03
Supplies and expenses (903)	8,464.47
Uncollectible accounts (904)	3,382.73
Total customer accounts expenses	127,617.32
<b>CUSTOMER SERVICE AND SALES PROMOTION EXPENSES</b>	
Customer service & information expenses (907)	
Sales promotion expenses (910)	0.00
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>	
Administrative and general salaries (920)	44,600.00
Office supplies and expenses (921)	2,867.86
Administrative expenses transferred--credit (922)	
Outside services employed (923)	12,927.31
Property insurance (924)	9,073.47
Injuries and damages (925)	15,452.67
Employee pensions and benefits (926)	60,945.98
Regulatory commission expenses (928)	
Duplicate charges--credit (929)	
Institutional or goodwill advertising expenses (930.1)	380.42
Miscellaneous general expenses (930.2)	9,209.29
Rents (931)	
Transportation expenses (933)	
Maintenance of general plant (935)	7,328.68
Total administrative and general expenses	162,785.68
Total operation and maintenance expenses	1,842,873.30

**OTHER OPERATING REVENUES**

Describe hereunder items of miscellaneous revenues included in Accounts 451, 453, 454, 455 and 456, showing separate total for each account. Describe fully, using other than account titles.

Particulars (a)	Amount (b)
Miscellaneous service revenues (451):	
Reconnection Charges	2,625.00
Service Charges	1,290.00
N.S.F. Check Charges	80.00
Total	3,995.00
Sales of water and water power (453):	
Total	None
Rent from electric property (454):	
Pole Contact Rental	1,908.00
Neutral Isolator Rental	360.00
Total	2,268.00
Interdepartmental rents (455):	
Total	0.00
Other electric revenues (456):	
Sales Tax Discounts	197.16
Wheeling Revenue (Alliant Energy Corporation)	12,042.00
Total	12,239.16

**TAXES OTHER THAN INCOME TAXES (Acct. 408.1)**

Where allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method used to allocate between departments (b)	Amount (c)
Property tax		
Social security		17,338.21
Wisc. gross receipts tax		21,179.85
Others (specify):		
Unemployment Taxes		554.51
P.S.C. Rem. Assessment		2,299.79
Total		41,372.36

**INCOME TAXES (Acct. 409.1)**

Where allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method used to allocate between departments (b)	Amount (c)
Federal Income Tax		2,387.00
Wisconsin Income Tax		1,116.00
Deferred Income Tax		(12,100.00)
Total		(8,597.00)

**ELECTRIC UTILITY PLANT IN SERVICE (Acct. 101) (CLASS C & D)**

1. All adjustments, corrections, and reclassifications should be reported in Column (e).
2. Explain fully on Page E-7, Lines 46 to 59, the nature of all entries reported in Column (e).
3. Indicate the nature of all significant plant additions or retirements reported in Columns (c) and (d) in the space provided on Page E-6, Lines 46 to 59.

Account (a)	Balance first of year (b)
<b>INTANGIBLE PLANT</b>	
Organization (301)	67.25
Franchises and consents (302)	
Miscellaneous intangible plant (303)	
Total intangible plant	67.25
<b>STEAM PRODUCTION PLANT</b>	
Land and land rights (310)	
Structures and improvements (311)	
Boiler plant equipment (312)	
Engines and engine driven generators (313)	
Turbogenerator units (314)	
Accessory electric equipment (315)	
Miscellaneous power plant equipment (316)	
Total steam production plant	0.00
<b>HYDRAULIC PRODUCTION PLANT</b>	
Land and land rights (330)	
Structures and improvements (331)	
Reservoirs, dams and waterways (332)	
Waterwheels, turbines and generators (333)	
Accessory electric equipment (334)	
Miscellaneous power plant equipment (335)	
Roads, railroads and bridges (336)	
Total hydraulic production plant	0.00
<b>OTHER PRODUCTION PLANT</b>	
Land and land rights (340)	
Structures and improvements (341)	
Fuel holders, producers and accessories (342)	
Prime movers (343)	
Generators (344)	
Accessory electric equipment (345)	
Miscellaneous power plant equipment (346)	
Total other production plant	0.00
<b>TRANSMISSION PLANT</b>	
Land and land rights (350)	0.00
Clearing land and rights of way (351)	
Structures and improvements (352)	
Station equipment (353)	
Towers and fixtures (354)	
Poles and fixtures (355)	
Overhead conductors and devices (356)	
Underground conduit (357)	
Underground conductors and devices (358)	
Roads and trails (359)	
Total transmission plant	0.00

**ELECTRIC UTILITY PLANT IN SERVICE (Acct. 101) (CLASS C & D)**

1. All adjustments, corrections, and reclassifications should be reported in Column (e).
2. Explain fully on Page E-7, Lines 46 to 59, the nature of all entries reported in Column (e).
3. Indicate the nature of all significant plant additions of retirements reported in Columns (c) and (d) in the space provided on Page E-6, Lines 46 to 59.

[illegible]





## MONTHLY PEAKS AND OUTPUT

1. Report hereunder the information called for pertaining to simultaneous peaks established monthly (in thousands of kilowatts) and monthly output (in thousands of kilowatt-hours).
2. Monthly peak col. (b) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange.  
minus temporary deliveries (not interchange) of emergency power to another system
3. State type of monthly peak reading (instantaneous (0), 15, 30, or 60 minutes integrated)
4. Monthly output should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with line 23 on page E-9.
5. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.

Month  (a)		Monthly peak					Mo. output (KWH) (000's) (g)
		KW (000's)  (b)	Day of week (Mon. etc.) (c)	Date (Mo/Da/Yr) (d)	Time Beginning (Hour:Min) (e)	Type of reading (0,15,30,60) (f)	
Jan	1	5	Tuesday	01/06/04	6:00 p.m	60 minutes	2,992
Feb	2	5	Monday	02/16/04	10:00 a.m	" "	2,495
Mar	3	4	Thursday	03/11/04	7:00 p.m	" "	2,371
Apr	4	4	Friday	04/23/04	9:00 a.m	" "	2,133
May	5	4	Thursday	05/20/04	5:00 p.m	" "	2,206
Jun	6	5	Tuesday	06/08/04	4:00 p.m	" "	2,461
Jul	7	6	Tuesday	07/20/04	4:00 p.m	" "	2,748
Aug	8	5	Friday	09/03/04	4:00 p.m.	" "	2,488
Sep	9	5	Monday	09/13/04	4:00 p.m.	" "	2,356
Oct	10	4	Monday	11/01/04	6:00 p.m.	" "	2,424
Nov	11	5	Wednesday	11/24/04	6:00 p.m.	" "	2,643
Dec	12	5	Thursday	12/23/04	6:00 p.m.	" "	2,989
Total		57					30,306
System Name			Westfield/Grand Marsh				

## ELECTRIC ENERGY ACCOUNT

Particulars (a)	KWH (000's) (b)
<b>SOURCES OF ENERGY</b>	
Generation (excluding station use):	
Fossil steam	
Nuclear steam	
Hydraulic	
Internal combustion turbine	
Internal combustion reciprocating	
Non-conventional (wind, photovoltaic, etc.)	
Total generation (should be equal to E-12, line 36)	
Purchases (from E-11, line 32)	30,306
Interchanges	
In (gross) _____ KWH(000's)	
Out (gross) _____ KWH(000's)	
Net	
Tran. for/by others(wheeling)	
Received _____ KWH(000's)	
Delivered _____ KWH(000's)	
Net	
Total (lines 15, 16, 19 & 22)	30,306
<b>DISPOSITION OF ENERGY</b>	
Sales to ultimate consumers (including interdepartmental sales) (E-10, line 60 - line 54)	16,295
Sales for resale (E-10, line 54)	14,247
Energy used by the electric utility (excluding station use). Utility use includes common use of offices, shops, garages, etc. serving 2 or more utility depts.	12
Total sold and used (lines 26 + 27 + 30)	30,554
Energy losses:	
Transmission losses (if applicable)	
Distribution losses	(248)*
Total energy losses ( <u>N/A</u> % of line 23)	(248)
Total disposition of energy (line 31 + 35; must equal line 23)	30,306

\*The monthly meter reading and billing by Alliant Energy Corporation for all electricity purchased by Pioneer Power & Light Company is done approximately 20 days after the reading of meters for the retail customers. This timing difference caused the distortion of line losses for 2004.





**PURCHASED POWER STATISTICS**

Use separate columns for each type power purchased (firm, dump, surplus, standby, etc.) at each point of delivery.

Particulars (a)	Total (b)	(c)	(d)
Name of vendor	Alliant Energy Corporation		
Point of delivery	Town of Westfield (Westfield Substation)		
Type of power purchased (firm, dump, etc.)	Firm		
Voltage at which delivered	69,000 - 6 cycles - 3 phase		
Point of metering	Town of Westfield		
Highest monthly meas. max. demand during yr.-Kw	4,947		
Date and hour of such maximum (mo/da/yr)-hr	07/20/04 - 5:00-6:00 p.m.		
Lowest monthly meas. max. demand during yr.-kw	3,281		
Length of demand interval in minutes	60 minutes		
Load factor			
Total cost of purchased power	1,320,281.77	Combined Westfield	
Cost per KWH	.0509	and Grand Marsh	
Monthly purchases--KWH(000): January	2,500		
February	2,085		
March	2,020		
April	1,852		
May	1,935		
June	2,163		
July	2,374		
August	2,159		
September	2,011		
October	2,040		
November	2,256		
December	2,526		
Total KWH(000)	25,921		

**PURCHASED POWER STATISTICS (continued)**

(a)	(b)	(c)	(d)
Name of vendor	Alliant Energy Corporation		
Point of delivery	Town of New Chester (Grand Marsh Substation)		
Type of power purchased (firm, dump, etc.)	Firm		
Voltage at which delivered	69,000 - 6 cycles - 3 phase		
Point of metering	Town of New Chester		
Highest monthly meas. max. demand during yr.-Kw	885		
Date and hour of such maximum (mo/da/yr)-hr	7/27/04 - 7:00-8:00 p.m.		
Lowest monthly meas. max. demand during yr.-Kw	504		
Length of demand interval in minutes	60 minutes		
Capacity factor			
Total cost of purchased power	See Above		
Cost per KWH			
Monthly purchases--KWH(000): January	492		
February	410		
March	350		
April	281		
May	271		
June	298		
July	374		
August	329		
September	346		
October	384		
November	387		
December	463		
Total KWH(000)	4,385		

## PRODUCTION STATISTICS

Not Applicable

Particulars (a)	Total (b)	Plant (c)	Plant (d)
Name of plant			
Type of generation (Steam, Hydro, Recip. etc.)			
KWH net generation			
Is generation metered or estimated?			
Is excit. & station use metered or esti.?			
60 minute max. demand--kw. (est. if not meas.)			
Date and hour of such maximum demand(mo/da/yr-hr)			
Load factor			
Max. net generation in any one day--kw-hrs.			
Date of such maximum (mo/da/yr)			
Number of hours generators operated			
Max. contin. or dependable capacity--kw			
Is plant owned or leased?			
Total production expenses			
Cost per KWH of net generation (\$)			
Monthly net generation KWH (000):			
January			
February			
March			
April			
May			
June			
July			
August			
September			
October			
November			
December			
Total annual net generation KWH(000)			
Gas consumed--therms			
Average cost per therm burned (\$)			
Fuel oil consumed barrels (42 gal.)			
Average cost per barrel of oil burned (\$)			
Specific gravity			
Average B.t.u. per gallon			
Lubricating oil consumed--gallons			
Average cost per gallon (\$)			
KWH net generation per gal. of fuel oil			
KWH net generation per gal. of lubr. oil			
Does plant produce steam for heating or other purposes in addition to elec. generation?			
Coal consumed--tons (2,000 lbs.)			
Average cost per ton (\$)			
Kind of coal used			
Average B.t.u. per pound			
Water evaporated--thousands of pounds			
Is water evaporated, metered or estimated?			
Lbs. of steam per lb. of coal or equiv. fuel			
Lbs. of coal or equiv. fuel per kw-hr. net gen.			
Based on total coal used at plant			
Based on coal used solely in electric gen.			
Average B.t.u. per KWH net generation			
Total cost of fuel (oil and/or coal) per kwH net generation (\$)			





## STEAM PRODUCTION PLANTS (Cont) Not Applicable

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in KW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

## Turbine-Generators

[illegible]

## INTERNAL COMBUSTION GENERATION PLANTS (Cont)

## Generators

[illegible]

## HYDRAULIC GENERATING PLANTS (Cont)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e. on the assumption of adequate stream flow.

## Prime Movers

## Generators

[illegible]

## STREET LIGHTING DATA

1. Under column (a) use the following codes:  
S=Sodium vapor, M=Mercury vapor, I=Incandescent, F=Fluorescent.
2. Indicate size in both lumens and watts, columns (b) and (c).
3. Answer columns (f) and (g) Yes or No. Do not leave blank.

[illegible]







## SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kv-a. capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility designation				
	(b)	(c)	(d)	(e)	(f)
Name of substation	Westfield Substation - Town of Westfield				
Voltage--high side	69,000				
Voltage--low side	12,500				
Number of main transformers in operation	1				
Capacity of transformers in kv-a	5,000				
Number of spare transformers on hand	0				
15-minute maximum demand in kw	4,947				
Date and hour of such maximum demand (mo/da/yr-hr)	07/20/04 5:00-6:00 p.m.				
KWH output	25,920,720				

## SUBSTATION EQUIPMENT (Cont.)

Particulars (a)	Utility designation				
	(b)	(c)	(d)	(e)	(f)
Name of substation	Grand Marsh Substation - Town of New Chester				
Voltage--high side	69,000				
Voltage--low side	12,500				
Number of main transformers in operation	1				
Capacity of transformers in kv-a	4,200				
Number of spare transformers on hand	0				
15-minute maximum demand in kw	885				
Date and hour of such maximum demand (mo/da/yr-hr)	07/27/04 7:00-8:00 p.m.				
Kw-hr. output	4,384,800				

## SUBSTATION EQUIPMENT (Cont.)

Particulars (a)	Utility designation				
	(b)	(c)	(d)	(e)	(f)
Name of substation					
Voltage--high side					
Voltage--low side					
Number of main transformers in operation					
Capacity of transformers in kv-a					
Number of spare transformers on hand					
15-minute maximum demand in kw					
Date and hour of such maximum demand (mo/da/yr-hr)					
Kw-hr. output					



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